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THE
MANAGEMENT
OF THE
H: Island - Revenue
REVENUE:
WITH
QUERIES
RELATIVE THERETO.

And we do hereby require you our said Commissioners respectively, from Time to Time, to give an account to our LORD LIEUTENANT OR OTHER CHIEF GOVERNOR OR GOVERNORS for the Time Being, of your Actions and Proceedings, in Pursuance of this our Commission, as often as it shall be demanded of you.

Patent of the Commissioners of the Revenue.

D U B L I N :

Printed in the Year, MDCC LVIII.

(36/2)

THE
MANAGEMENT
OF THE
REVENUE
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DUBLIN
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To the R E A D E R.

THE following Letters were Published in 1755 ; and being upon a very interesting Subject, were well received. It is thought fit to Republish them, at this Season, upon sundry Accounts ; but particularly, and principally, to remind People of the *exuberant* Power of the *Managers of the Revenue* ; and the absolute Necessity there is for all sorts of People, to keep a watchful Eye over them.

Enough hath been delivered upon that Subject in the following Letters, to alarm the Readers, if they be not *Senseless* ; and I am sure no Man can say, there is less Reason, from any thing that hath happened since 1755, to dread their Power, than before.

Certainly there is more Reason to fear mischievous Effects, either of their too much or too little Power, (which it is the Reader must judge for himself) from this indubitable Fact—At the Period, ending *Lady-day* 1753, the *Salaries* of Revenue Officers appointable by Commissioners of the Revenue, including those of *Hearth-money* Officers (which have been of late introduced into the Public Accounts) for two Years preceding, were 106768 *l.* 1 *s.* 9 *d.* and *incidental* Charges, allowable by them, at will, were 27364 *l.* 13 *s.* 2 *d.* amounting in all to 134132 *l.* 14 *s.* 11 *d.*—But for two Years ending *Lady day* 1757, the *Salaries* were 111151 *l.* 7 *s.* 1 *d.* and *Incidents* 32132 *l.* 6 *s.* 1 *d.* amounting to 143283 *l.* 13 *s.* 2 *d.* So that

the Salaries and Incidents of 1757, were more than those of 1753, by the Sum of 9150 *l.* 18 *s.* 3 *d.* Yet the Revenue fell, without considering the appropriated Revenue, in the last two Years, 216393 *l.* 10 *d.* near a sixth of the whole Revenue; though in its worst Condition, in the last War, against the united Force of *France* and *Spain*, it did not fall more than a thirteenth. This, it is pretended, is owing to a Decay of Luxury. But, whether that be the Cause, is submitted to the Senses of the good People of Dublin—Beside, unfortunately for these *minute Advocates*, it happens, the Revenue hath also suffered in the inland, as in the imported Excise and Customs.

That there are universal Complaints, of gross Mismanagement of the Revenue, (*Notwithstanding the lying Puffs scattered through the Streets at this Time*) every Man knows, who hath Ears to hear: That *Smuggling* is become bold, notorious, scandalous, and infamous; and that the inferior Officers lie under the Imputation of being corrupt or negligent, more especially in the South and South West Parts of the Kingdom, is as well known, as that there are Persons bearing the Characters of Revenue Officers. Whence all this springs, I will not take upon me to say. But sure I am, courteous Reader, if the following Queries were properly answered, all the Causes of the present Malady, would be traced and disclosed; and then, and not till then, an adequate Remedy might be provided.

Query 1. What *new* Officers have been put upon the Revenue Establishment with their Salaries; and what additional Salaries for *old* Officers?

Q. 2. What Gratuities have been, under the Head of Incidents, given to Officers of the Revenue and for what Services?

Q. 3. Whether any, and what Sums have been paid into the Hands of any, and what Officers, in the Custom-House of *Dublin*, by order of the Commissioners,

To the R E A D E R.

missioners, to be accounted for, and how such Sums have been accounted for?

Q. 4. What Seizures have been restored to the Claimants, without Trial, what Fines or Penalties mitigated or compounded, by order of the Commissioners, and by whose and what Application?

Q. 5. What Sums have been paid, by order of the Commissioners, to defray the Expences of Officers or Informers, in prosecuting Seizures, which have not been condemned?

Q. 6. If any and what Resignations have been made by Officers in Favour of their Successors, by consent of the Commissioners, and for what Consideration?

Q. 7. What Applications have been made by Merchants or others, by Memorials, Petitions, or Letters, to the Commissioners for Redress of Grievances, and what hath been done thereupon?

Q. 8. What Business, that by Law required the Presence of three Commissioners at least, hath been done, by a smaller Number?

Q. 9. What Holy-days have been usually observed in the Custom-House, *Dublin*? what, last Year?

Q. 10. Whether, if a Holy-day fall on *Sunday*, *Monday* be not kept Idle: but if *Monday* happen to be an Holy-day, *Sunday's* Holy-day be not transferr'd, by the Power of the Commissioners, to *Tuesday*?

Q. 11. What is the Charity-fund, and where it hath been, and is disposed of?

Q. 12. What Fees and Perquisites are claimed by Officers of the Revenue, over and above those allowed by Act of Parliament?

Q. 13. Whether any extraordinary Fees, Perquisites or Gratuities are taken by Officers, for doing Business, upon the Custom-house Quay in *Dublin* on those Days, that are made *idle Days*, merely by the Power of the Commissioners of the Revenue?

You

You will say; what shall I profit by these Queries; or where shall I get Information to satisfy me in any of them? you have raised Suspicions, in my Mind; and, pray, how shall I change them into Certainties of Innocence or Guilt?— Why, I say unto thee, if thou be an *honest* Reader, who lovest Truth and thy Country; and hatest Iniquity and breach of Trust; and willest to secure the Liberty and Constitutional Independency, of thyself and thy Neighbours, and *hast the Means necessary for the Work*, thou wilt
LOOK OUT AND THOROUGHLY INQUIRE.



THE



THE
MANAGEMENT
OF THE
REVENUE.

To the UNIVERSAL ADVERTISER.

S I R,

Dublin, August 22. 1755.



OMMISSIONERS of the Revenue, as they are ordinarily called, are either Commissioners of Customs, or of Excise.

Commissioners of Customs are appointable; by Force of an Act, 14, 15. Ch. 2. C. 9. For settling the Subsidy of Poundage, &c. by the Chief Governor and Council; "To be commissioned under the Great Seal; not to be less than
" Five, or more than Seven in Number; and should
" be known to them, who appoint them, to be
" Persons able and experienced in Custom Affairs."

Com-

Commissioners and Chief Governors of the Excise are, by Force of an Act, 14, 15, Ch. 2. C. 8. for settling of the Excise or new Impost upon his Majesty, his Heirs and Successors, &c. appointable by the Chief Governor; " To be commissioned under " the Great Seal; to be not more than five in Number, and to have an Office in *Dublin*, for the County and City of *Dublin*, for the taking the Entries of all Merchants, Retailers, Brewers and others, and for the receiving of all Monies which shall be due and payable by all or any of them, and for other Things touching the Business of Excise, and Affairs relating thereto; and therein to determine (they, or the Major Part of them) all Offences and Breaches of any Article or Clause in the Act; and TO KEEP THEIR OFFICE OPEN UPON ALL DAYS EXCEPT THE LORD'S DAY OR HOLIDAYS, from Nine to Twelve of the Clock in the Forenoon, and from Two of the Clock till Five in the Afternoon; and the Major Part of them, with the Approbation of the Chief Governor, to nominate all inferior Officers, and to appoint as many of like Officers, Subordinate Commissioners, Sub-Commissioners or Collectors, in all other Cities, Towns, Ports and Places, with such Wages and Rewards as they shall think fitting, to transact the like Business, and under the like Regulations; with an Appeal from their Judgments to the Chief Governor and Council, or to Commissioners of Appeal, appointed by the Chief Governor, and commissioned under the Great Seal. And by subsequent Acts, Power is generally given to the same Judicatures, to determine Offences against Acts, relative to the Revenue, Trade, or Navigation; with like Remedy by Appeal."

Through Oeconomy, five Commissioners of Customs have been hitherto appointed Commissioners of

of Excise; so that the same Persons being Commissioners both of Customs and Excise, there is no Necessity to distinguish their Power.

THREE, the Major Part, being thus impowered by Law to transact the Business, hath furnished the rest, in late Times, with an Excuse, to be generally absent; which hath frequently been the Occasion of great and mischievous Delay, to say no worse: 'The Avocation of any one of the Three, necessarily putting a Stop to the legal Power of all.'

——But it was not always so——For in 1703 an Address of the House of Commons was presented to the Lord Lieutenant desiring, "That all Judges Commissioners of the Revenue, and others, having such Offices and Employments, as require Attendance, may be obliged to attend in a reasonable Time or be removed." The Answer was, "That he would take Care therein as was desired."

In Consequence of this, Mr. ROBERTS the only absent Commissioner, though of a Noble Family in *England*, being not willing, or not able, to reside, was compelled to lay down his Employment.

At that Time, *Irish* Commissioners might have sat in the *English* House of Commons; now they cannot sit there. So that plausible Pretence for Absence from a Board, where the Presence of them all is absolutely necessary, from the Increase and Variety of Business, is removed. Beside, it is a sound Rule in Politicks, 'that the more Hands Power is distributed into, the less dangerous it will be to the Publick; and the less Probability there will be of any Scheme against Liberty.' This Observation cannot be better illustrated by any Instance, than by that we have before us. For the Commissioners, who are resident, dispose of all the Employments

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under

under them by Rotation. How important that Trust is, will appear by and by ; and by it's Importance, a Man may easily imagine the Mischief that may thence arise to the Publick ; by it's falling hereafter into the Hands of a Few ; who shall desperately combine, to carry some Favourite Scheme, destructive of the Constitution, and of every Thing valuable to Men of generous Principles.

Sometimes, not frequently, the Chief Governor or Lords of the Treasury in *Great Britain*, have interrupted the Rotation, by recommending Persons to Offices. But such Interruptions will be more rare hereafter ; since the Commissioners have hit upon a Method of splitting Offices ; those especially, that were heretofore Objects for such Recommendations ; which will make them less worthy the Application of Persons, too considerable to depend upon them ; or to be obliged by small Favours. And this splitting Policy will not only save their Superiors, from being teased upon this Account ; but will also give themselves more Opportunities of obliging, (which good Men ever look for :) And there is no Doubt, but they will have Followers humble enough to accept of their Favours, however they may be reduced in Value by this artful Management.

The Power of the Commissioners of the Revenue is so overgrown, that it might be very justly dreaded in worse Hands than it now is, and in the best, ought to be looked upon with a jealous Eye.

They have in their Gift, at least, 1300 Employments of one Sort or other, exclusive of Hearth-money ; with Salaries of 49000 *l. per Annum*, and allowed Perquisites of 20000 *l.* more, by a modest Computation. Which Salaries have grown since the Year 1717, to that Sum, from 36000 *l. per Annum*. Whether this great Increase hath been altogether made for the Advantage of the Revenue, or whether it hath been done, sometimes, to make
Employ-

Employments for Favourites, or to provide Deputies, that the Principals may lead idle Lives ; or to create Salaries for new Officers upon the Splitting Scheme, is well worth an Inquiry. If the Revenue be profited by it, it is well : If not, it is not only a Misapplication of the Publick Revenue ; but it is also a strengthening of the Hands of Persons, who have, without that, too great a Proportion of Power.

—It was formerly said, “ That a Follower of some
 “ great Man was put upon the then Board, to be
 “ provided for ; but there being no Employment
 “ open, and the Patron being in a Hurry, insisted
 “ upon a new Place being made for his Friend : The
 “ Commissioners were put to their Wits End ; but
 “ at last a Wag, who happened then to be one of
 “ them, proposed, that he should be made CLERK
 “ OF THE HOLIDAYS, and give them out at the
 “ Gate, as the Rubrick directs the Minister to do
 “ after the second Service, at Church. The Joke
 “ took, and some People said, reasonably enough—
 “ For it was impossible, they said, that any Man,
 “ who was not to labour for a Salary, could find
 “ such strange Holidays, as were kept at the Custom-House in *Dublin*.——But though this Officer was made in Jest, it is to be hoped, he is not continued in Earnest.”

The Commissioners also give the Name of INCIDENT to what they think fit : These Incidents were in 1752, 13402 *l*.—— Lord *Ranelagh*, who was Paymaster of the Army in *England*, being called to an Account, produced several Carts loaded with Books, which frightened the Committee, and put an End to the Inquiry. This Artifice was copied (so I have heard) about twenty Years ago, by the Officers of the Revenue in this Kingdom, when an Account of Incidents was called for ; and had the like Effect. That may perhaps have encouraged People to make too free with that equivocal Term ; which never

ver will be rightly understood, till, upon a full and candid Inquiry, it shall be discovered, what are the various Meanings that Word beareth; which Inquiry, it is hoped, is not far off.

The Expence of collecting the Hearth-money I suppose to be about 6000 *l. per Annum*, which is to be also taken into the Account, being in their Gift, or under their Management; and I cannot help observing, that it is extremely odd, that this Article of Expence is kept totally out of the Publick Accounts, given into Parliament; as if it could not bear the Light; so that I am now left to guess the Quantum thereof.

Out of the Salaries is taken a Fund somewhat more than 1200 *l. per Annum*, for a charitable Support of superannuated or disabled Officers; and subject to the Order of the Commissioners. It is hard to think that any Power could arise out of this SACRED DEPOSITE. It certainly requires no Favour for a Man who hath contributed to this Fund, to receive the Benefit of it, when he needeth it; and to suppose, that so considerable Persons would give the Benefit of it to any Man not entitled to it, for Interest or Affection, or any other Consideration not within their Trust, is to suppose that Commissioners of the Revenue have been or may be worse than is fit for me to say. It hath been indeed said; "That long since, " Fathers, though, wretched Officers, have been " through Favour suffered to resign profitable Revenue Employments to their Sons; and by Compact to receive a Share of the Profits; and yet " have been placed upon the Charity-list, as poor, " superannuated Officers, worn out in the Service.-- " And others, healthy, hearty, young Men, who " have chosen to apply themselves to profitable " Trades, rather than drag wearisome Lives in " small Revenue Offices, have resigned; but had " the good Fortune to retire with the Charity."—

These

These Things, if at all, must have happened in the Time of such a Man as Commissioner *Culliford*, who set up his *English* Privilege, to defend himself against a Prosecution in the *Irish* Parliament, for embezzling Stores, for applying Forfeitures to his own Use ; for ‘ selling Offices ; for misapplying ‘ the Public Revenue, and the Power he was intrusted with, to his own base Purposes.’ And no wonder it was, that he took such Pains in the electing of the Parliament of 1692 ; since a packed Parliament would have been his Security ; but the Patriots of those Days prevailed ; and he, with many other disappointed Courtiers, fled from the Justice due to them in an oppressed Country ; but were followed to *England*, where the Parliament took up the Quarrel for injured *Ireland*.

To the Commissioners of the Revenue, as Governors of Excise, must all Applications be made, by Merchants, Tenants to the Crown, Mariners, Brewers, Shop-keepers, &c. for Redress, or for Favours.

Very few Seizures are made, or Informations filed, or Judgments given by Sub-commissioners against Claimants or Persons informed against, that are not brought by Memorials, before them, if there be any, though but a faint Hope of Favour. These Memorials are, in their ordinary Course, referred to the Collectors and Surveyors ; and when they report, the Commissioners determine as they think fit. If they determine for the Memorialist ; there the Affair commonly ends ; for Officers of the Revenue, who are the Persons chiefly interested, seldom mutiny ; it ought truly to be something very valuable, that would induce them so to do. If their Determination be against the Memorialist, then is his Discretion called up to determine, whether he shall contend with this Prejudication. It is certain that this summary Method of proceeding gives prodigious
Weight

Weight and Influence to the Commissioners ; yet surely it is to be justified ; ‘ since it often saves his Majesty’s liege Subjects from much Vexation :’ Which is not always properly considered by them—Vain Men ! who, to magnify and puff themselves amongst their Fellows, scruple not, when they are successful upon such Occasions, without Reserve, and overlooking the Fairness and Equity of their Cases, to boast and vaunt their Success to be the Effect of their own invincible Interest ; an Interest arising from some accidental Circumstances annexed to their Persons : When, God knows, if they had dropt out of the Skies without Name or Relation, Freehold or Vote of any Kind, ‘ They would have been dealt ‘ by, as they deserved’—— These simple Men know not, that Commissioners are sworn as well as other Officers, “ To do all Things without having “ any private Respect to themselves, in Prejudice of “ his Majesty’s Revenue ;” and that therefore it is impossible that such Men, who must have a better Understanding of the Obligation of an Oath, and a higher Sense of the Nature of a Trust, than low Men, of a confined Education, can be moved by any Thing in what they do, but by a Hope of an Advancement of the Revenue ; which would quickly shew, by its notorious Declension, if there were any Encouragement for Wrong-doing, by unwarrantable Favour shewn to Wrong-doers.

Thus stands the Power of an *Irish* Commissioner of the Revenue ; and truly, an Officer whose Power is so large, and whose Influence upon Trade must be proportionable, ought to have excellent Qualifications to recommend him to a Trust, in which the whole Nation hath an Interest ; nay, not only this Nation, but our ‘ Mother Country too, ‘ whose Splendor depends upon the Success of her ‘ Colonies,

A FREE CITIZEN.
To

To the UNIVERSAL ADVERTISER.

S I R,

Dublin, August 25, 1755.

HA V I N G in a former Paper described the Power of a *Commissioner of the Revenue*; it will not be improper, according to the Plan I have pursued in similar Cases, to express the natural and acquired Qualifications it seemeth necessary he should have, to render his great Power profitable, not injurious to the Publick.

He should certainly understand the Nature of Taxes; since Government cannot be supported without them; and he will be upon every Emergency, naturally consulted; being supposed to have considered this Matter maturely, and more frequently than others, whose Studies and Thoughts were turned to other Objects. 'He should not resort, upon such Occasions, to inferior Officers for 'Instruction;' who if they be good, in their Way, walk in narrow Paths, and have no Conception of Things out of their Road. He should examine all proposed Taxes by those safe political Rules; that they be equal; least burthensome; not affecting Manufactures, or Exports, that do not go out imperfect; that is, not made as much of at Home as possible; and that they be sufficient for the Purposes; and not probable to produce any considerable Redundancy. This Examination will require a critical Knowledge of the Constitution and of the interior Circumstances of the Kingdom: And to be prepared for it, (though it cannot suddenly happen upon any new Occasion) he should be thoroughly acquainted with all the present Taxes; and be able to shew, by strong and clear Argument, which of them are hurtful, and ought to be extinguished; as doubtless many there are of the Sort, that were granted before
there

there was scarce an Idea of other Trade in this Kingdom, than what consisted in sending living Cattle to *England*. Then, he must be ready, to explode that, which seemeth to be a favourite Maxim of Ministers, who, weakly and wickedly make a Difference between the Interest of King and People ; ‘ that not
 ‘ an Article of the Hereditary Revenue is to be
 ‘ parted with by the Crown, however necessary it
 ‘ may be for the Common-weal.’ He should think and advise more generously ; and shew that the People are most interested in preserving the Government ; and that the Prince is happiest, who depends upon the Love of his Subjects ; and that he, who shews most of that Disposition is surest of their utmost Aid ; and that Taxes are but a Deposite in the Hands of the Prince, for the Benefit of the People ; to enable him to administer Justice with Dignity and Effect ; and to defend them from foreign Encroachments : And that in Truth, there can be no Difference, whether these Taxes be for a Year, or for ever, in this Point ; ‘ for, as they were granted
 ‘ with a special Confidence in the Crown, that they
 ‘ should redound to the Service of the Publick ; they
 ‘ ought to cease, when they became hurtful.’

He should frequently view the Map of *Europe*, and mark what a small Space thereof his *Britannick* Majesty’s Dominions fill ; and yet how superior they are in Weight and Power throughout the World, to those of any other Prince.——He should think of the *French* King, blustering and bullying on his Shore, in Sight of *Britain* ; with 250000 disciplined Men at his Back ; but defied and laughed at by 6000 Jolly *British* Tars, in floating Castles.

He should then turn his Eyes to *America*, the first Source of *British* Grandeur, and behold *French* Perfidy and Ambition, taking Advantage, in Time of Peace, of the defenceless State of Colonies ; and driving them from their antient Possessions, to obtain
 a Prin-

a principal Branch of Trade and a more convenient Sea-Coast—In an Instant, he may perceive the Scene shifted, and see a *British* Fleet filling the Country with armed Men ; and all Things necessary for them to recover lost Ground, and to drive back the treacherous Enemies——preventing any Succour to be sent to them ; blocking up their Ships of War, in their own Harbours ; starving their Colonies ; and reducing their Governors to the wretched Condition of petitioning for a little Flour, to save their Children from perishing. He should reflect upon this wonderful Difference between People divided, but by seven Leagues of Sea ; and consider, what should render the numerous haughty *French*, impotent and despicable ; and the few rough, but resolute *Britons*, invincible and respected. He will find Trade to be the sole Cause : *Britons* live incircled by Water, and make the most of their Situation : They rely, as the *Athenians* of old, ‘ upon their Wooden Walls ; ‘ but without deserting their City.’ Trade was the first Cause of *British* Strength at Sea ; and that matchless Strength is now the Protectress of Trade, at a Time, when all Princes have their Eyes open, and are watchful for Opportunities of becoming Maritime Powers.

Every Part of the *British* Dominions is bound by Duty and Interest, to preserve and increase the Power of *Britain* ; and no Part is more so than *Ireland*, which hath not the least Chance of escaping whatever unlucky Fate may befall her. Trade being the Foundation of the Maritime Power of *Britain*, and the Source of all her Wealth, *Irish* Commissioners of the Revenue should be qualified to be Commissioners of Trade, since no other general Board for that Purpose hath yet been established in this Country. They should well understand the Nature and Benefit of Trade in its utmost Latitude, and be thoroughly acquainted with the Advantages Mankind hath received

ceived from it; and be convinced of its fluctuating Course, by observing how it hath travelled from Place to Place, not wantonly or by Accident, but for plain obvious Causes, that will ever produce the like Effects. Hence they may perceive, that though War may beget Trade, Peace must feed and nourish it; and Liberty confirm its Constitution, and render it lasting.

Having this general Sense of Trade, they should apply themselves to that which belongeth or may belong to this Island. They should know the Markets we frequent, for Sale of our Commodities; and find out more, if they are to be had. They should learn the Policy of other Countries, in admitting or refusing our Commodities. They should enquire into Markets we formerly had, and into the Causes of our losing them, and of acquiring new ones. They should critically know what Markets make us the most profitable Returns: First, in Money; secondly, in Primums for Manufactures to be brought to Perfection here: Thirdly, in Goods to be carried to a foreign Market. They should find out the Advantages we may derive from the Idleness and Unskilfulness of others: What Countries take Goods from us that they may do without, or that they may have elsewhere: How to provide another Branch of Trade in Lieu of that, which some Time or other we shall certainly lose; or to find another Market for the Commodity before we lose that Market we have. What reasonable and fair Means we may use to undersel our Rivals, either by improving the Commodity, or by lowering the Charges upon it at Home, or both. Above all, they should make themselves perfect Masters of the profitable Branches of Trade *Ireland* may carry on, without Prejudice to the Trade of *Britain*, and with Prejudice to *Britain's* Enemies, and should make this the first Article in their political Creed; ' That every new
' Branch

‘ Branch of Trade which shall bring Wealth into
 ‘ *Ireland*, and not diminish the Trade of *Britain*, will
 ‘ be a new Source of Riches for *Britain*.’

They should be intimate with the *British* Plantations, and Masters of the political Reasons for *Britain*’s forbidding *Ireland* to send thither any Manufactures save Linen ; or to bring from thence any of the enumerated Commodities. They should be able to shew the amazing Profit *Britain* hath received from the free Trade allowed to *Ireland* in Linen, and in bringing Rum directly Home without touching in *Great Britain*, and then to point out, what other Manufactures *Ireland* may be permitted to carry thither ; or what other of the enumerated Commodities to bring directly from thence, not only without Damage to *Britain*, but to its Advantage. —

Then, indeed, ‘ they might be useful to both Countries,’ and quickly acquire an Authority in the Mother Country, that would enable them to remove a Thousand foolish Prejudices, and to advance the Joint Interest of both. — For, ‘ that cannot be
 ‘ the Interest of either, which is not the Interest of
 ‘ both : And, he that doth not think so most sincerely, let him flatter himself how he will, IS NEITHER
 ‘ A PATRIOT IN *BRITAIN* OR *IRELAND*.’

Having thus furnished themselves with a competent Knowledge of the Importance of Trade, every where, but more especially to our King’s Dominions, that would be of no Consideration in the World without it ; they should most zealously and assiduously attend to the Support thereof : First, ‘ by encouraging and encreasing, with all their Might and
 ‘ Skill, *British* Shipping and Navigation ;’ and not suffering any Nation of the World, Friend or Foe, to trespass upon the Right of *British* Subjects. This exclusive Right is the true Cause of the flourishing Condition of Trade, and of the powerful State of the Navy, and is the inexhaustible Source of the

Wealth and Strength of *Britain*: And therefore ‘all
 ‘ Means provided by *English* Wisdom for this Pur-
 ‘ pose should be here, and throughout his Majesty’s
 ‘ Dominions, most religiously adhered to; and
 ‘ hereby indeed Men will shew themselves faithful
 ‘ and worthy Members of the *British* Empire.’

In the next Place, and as the indisputable Evi-
 dence of their full and just sense of the Advantages of
 Trade, ‘ they should ESTEEM MERCHANTS AS THE
 ‘ MOST USEFUL BODY OF PEOPLE IN THE NATI-
 ‘ ON;’ as Men without whom our Superfluities
 would be useless; without whom, there would be
 no Difference between one Man of one thousand
 and another of one hundred thousand Acres, except
 as of old; That he of the larger would have the
 more numerous Clan, to obey his Commands, and
 to plunder and oppress him of the smaller Property.
 — They should consider Merchants as Men
 searching every Corner of the World for Markets,
 for Provisions which we cannot consume; for Ma-
 nufactures, which we cannot use; and from a com-
 prehensive Knowledge, grown out of a far extended
 Correspondence, instructing us in new Manufactures,
 before unknown and unthought of by us, but adapted
 to the Necessities or Humours of the Inhabitants of
 remote Parts of the Earth. These Considerations
 will effectually convince them, that these are the
 Men, who reduce the Interest of Money and raise the
 Price of Land, to whom Men of Estates owe every
 Shilling in their Pockets; ‘ for Money is but an im-
 ‘ ported Commodity, exchanged for that which was
 ‘ useless at Home, and brought to us by those ex-
 ‘ cellent Members of Society,’ to whom are to be
 attributed the ornamental Edifices, erected and erec-
 ting, and the profitable Improvements daily making
 in this Country; to whom is owing, ‘ that these
 ‘ Kingdoms are mighty in War, and Rich and
 ‘ Happy in Peace, and that Liberty, which insures
 ‘ all

' all our Enjoyments, is become so precious.' These are the Authors, mediately or immediately, of all the Publick Revenue, and are therefore entitled to the Protection and Favour of the Publick; and they, who are appointed particularly to administer Affairs, relative to the Publick Revenue, should shew their right Understanding of the Fundamental Part of their Office, ' by making Merchants the principal Object of their Care, and by proving they are so; ' by—Defending them from Oppression, and by giving them Dispatch in Business.'

How these Things are to be done, will be the Subject of my next.

A FREE CITIZEN.

To the UNIVERSAL ADVERTISER.

S I R,

Dublin, Sept. 6, 1755.

' I A M now to shew how Merchants may be defended by Commissioners of the Revenue from Oppression; and how they may be dispatched in their Business.'

' To preserve the Merchants from Oppression, ' they should have easy Access to the Governors and ' Managers of the Excise-Office;' who ought not to be shut up like Eastern Monarchs from View, to make their Persons more respected by the Vulgar; and to put the Merchants under a Necessity of hiring Clerks, to put their Complaints in Form, and then to solicit an Audience. It seems to be absurd, that the Law should require the Office to be open; and the principal Officers thereof should lock themselves up. The Merchants have undoubtedly as much Right to an open Communication with the first Officers of the Excise-Office, as with the Collector, who is but their Cashier; or with Sub-Commissioners

missioners in Out-Ports, who would be sorely rebuked by their Masters, (if they were not very great Favourites) for taking up the like State; which, without peradventure, they have an equal Right to.

It may, perhaps, be objected, " That they are
 " Governors and Managers of the whole national
 " Revenue, and must be inclosed, to be saved from
 " impertinent Interruptions; and that they may
 " consider and direct properly all other Matters relating to the Revenue, as well as the Affairs of the
 " Port, where their Office is established; for there
 " are too few usually resident, to be divided: That
 " for this Cause, they may think it expedient to be
 " addressed in Writing, that they may first be convinced it is a Matter of Importance, that requires
 " Examination and Debate, before they employ
 " their Time in Conferences."

This must be allowed to be the most plausible Cause that could be assigned for such Conduct; but yet might be easily removed, by laying before the Government, ' the Necessity there always is, for the
 ' Presence of all the Commissioners; ' and upon such Information, there cannot be the least Doubt, but they would be commanded to reside. Then there would be a competent Number, to preside constantly in the long Room, to do the Business of the County and City of *Dublin*; and to read Letters, prepare Answers, form Minutes, and transact other national Business, in their withdrawing Chamber:
 " And two Commissioners of the Customs might
 " once every Year at least, as the Law directs, visit
 " the several Out-Ports of the Realm, to make Observations, and take Cognizance how and in what
 " Manner the Affairs of the Ports be carried on, and
 " how the several Officers demean themselves in
 " Discharge of their Trusts".

Then

Then, indeed, the Complaints of Merchants every where would be diligently attended to ; and their Wrongs immediately redressed ; for, the Commissioners would then see with their own Eyes, and not depend upon Reports from, perhaps, the chief Oppressors.

The Law hath provided admirably for the Redress of their Wrongs ; and they are of such a Nature, that they should be instantly redressed. Their Complaints should be listened to without Delay ; and even all Favour shewed to them, without doing Injury to other Subjects. Officers, indeed, should not be reprimanded or punished for mere Courtesy-sake, or to win an Interest with unreasonable Men ; but upon every Occasion, they should be taught, that there is, at least, as near Relation between the King and Merchants, as between a Landlord, and Tenant ; and no Man will dispute, that the Tenant, for expending his Time and Labour, to support the Landlord, in Ease and Affluence, is intitled to his Protection. It would, indeed, be absurd to imagine, that a Merchant, whose Cause would be resented by the King against the most powerful foreign Prince, might be insulted by any of his Servants, with Impunity.

Merchants are in common with other Subjects, liable to Injuries ; and have the common Method of being relieved, by applying to the Law of the Land for Justice. In such Cases, Commissioners of the Revenue are not expected to interfere ; except, when the King's Name may be lent, for Profit and Expedition, to the Merchant.

The Wrongs they are to defend them from, are those that can only arise from their Officers, and for which they cannot be easily come at by ordinary Means.

A distinguished Attention of Commissioners upon all Occasions to every Merchant, of good Reputation, or unimpeached Character; and a visible Earnestness to give him Satisfaction, will be the shortest and most unerring Method to save him from Affronts, Insults, and Impositions; and to prevent to themselves the Trouble of rectifying Matters. For, the Respect they shew to Merchants will be copied by their Inferiors. If it be great, they will be treated gently, not roughly, in the whole Course of their Business. If little, they had better be Quay-Porters than Merchants: For then will break out the inhuman, overbearing, tyrannical Humour of low Men, with the least Degree of Power, 'which they know not how to shew, unless they make Men to feel it.'

The particular Wrongs Merchants are liable to from Officers are; first, Preference of one to another, which, if it were even connived at, would be productive of most dangerous Extortion: For it must ever be purchased, and would at length become a mere Cant, and be knocked down to the highest Bidder. The Law hath, in the only Case it could foresee an unjustifiable Preference, provided against it; by enacting, "that every Merchant making an Entry of Goods, either inwards or outwards, shall be dispatched in the Order he cometh." Then, if the Merchant neglecteth not himself, he will carry his Warrant to the discharging Officers, and all Things will, without some unnatural Force, or unwarrantable Violation of Right, move on regularly, as they first set out.—Hence it appeareth, that the Law considered 'an Equality at the Custom-House to be the Life of Trade;' and the best Encouragement for all Men to enter into it; as it will be their Security, that they may carry it on with the Profit all other Circumstances will afford; without which Men of small Capitals cannot pretend to engage

engage in it ; being certain of being kept down, by Men of overgrown Stocks, who could afford to buy a Preference at any Rate ; and to engage the first Service of the Officers.

In all Transactions, from the ' Invoicing to the ' clearing out of Ships,' the greatest Impartiality should be maintained. Neither the gratifying of private Affections or Passions, or the Expectation of unlawful Rewards, should ever interfere in the Execution of any publick Office. But, by an Officer of the Revenue, above all, no Advantage should be given to one Man over another ; for, it cannot be recovered. Trade is so delicate, that it will not admit of such a Difference, as tends to a Monopoly ; which ever will be ruinous to excluded Traders, and soon to Trade itself. Against this Grievance, the Commissioners should bend their whole Force, as being productive of many Ills ; but especially as it strikes at the Root of Trade, whence the whole Revenue springs.

They have two Methods to get the better of this Offence ; by Example, and by Punishment.

They should themselves be known, ever to drop at the Foot of their Stairs, all Love and Hatred, Ambition and Avarice, and every Symptom of Party Zeal ; whence will ever proceed Partiality and Oppression. Such Men will not need to take much Pains to enforce their Precepts, which will ever be founded in Law. Where wicked Men know Virtue presides, they will expect no Protection ; and thither they will not fly for Protection, where they expect not to meet it. And thus having no Refuge, Officers, however wickedly disposed, will at least pretend to conform themselves generally to the Example of their Masters ; when they do not, such Masters will not spare them : They will make them publick Instances of their Regard and Zeal for Trade ; and of their Respect for Traders.

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1. There are Monsters always snarling, morose, and rude, until they are properly fed; but who, when their Stomachs are filled, become good-humoured, fawning and alert. These give Evidence against themselves; they who are not content with that, which Custom entitles them to, will grant new Favours for new Perquisites; or will extort additional Fees, for doing but their Duty. There needs no other Proof of their Transgression; they are guilty of Breach of Trust, or of Oppression, and ought not to be confided in longer.

2. Sometimes Officers take unaccountable Exceptions, to particular Merchants, and create them Delay in every Branch of their Business; whether to gratify their own Resentment, or to please others, is uncertain.

But these and all other Evils will be most effectually prevented or removed, by Commissioners taking Care, that Merchants shall have Dispatch in their Business; which will render the Avarice of inferior Officers, however insatiable, harmless, and their Rancour impotent.

And this is to be done, in the first Place, by abolishing all idle Days, that Custom, against Law, hath established for Holy-days. The Law requires that the Excise-Office shall be open, 'for certain Hours, 'on every Day, but the Lord's Day, and Holy-days. But the CLERK OF THE HOLY-DAYS, (for I can find no other Authority) saith, he will not lose any Holy-day that was ever occasionally kept. I beg his Pardon, I think he hath not yet in his Calendar, 'the Day on which Magna Charta passed, or the 17th of December.' And I wonder at it, for they have been very solemnly kept, by most good Men; and I dare say, there is not a PATRIOT in the Nation, that would complain of a most strict Observance of those Days.

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The King's principal Ministers seem to be very fond of the Revenue ; and yet the Officers of the Revenue would make one think, they collected it with great Reluctance ; when they will not suffer one Holy-day to escape them, that falls upon a *Sunday* ; but most religiously shut up their Gates, on the *Monday* following : ' There being not a possibility of being Devout ' enough on one Day, for two.' When I see the Custom-House shut up on such a Day, it always puts me in Mind of that angry, MONKISH DENUNCIATION against *England*, for losing a Holy-day, by Easter Day falling upon the Annunciation of the Virgin *Mary*.

" When my Lord falls in my Lady's Lap,
" *England* beware of a Clap."

No doubt, some Calamity would befall poor *Ireland*, if Revenue Officers were cheated, by the Revolution of Time, of their Holy-days : But indeed I think they may dispense with such Accidents, that fall not out often, since their Clerk hath created so many new Days of Recess.

The Wags laugh at our Complaints about this Matter, and say, ' if we don't like it, we may look ' for another Shop : ' But, by their Leave, that is the very Reason, they should not shut up so often.

There is no Conscience or Humanity in shutting up the only Shop, when People may stand in most need of it. For two idle Days coming together, are much more inconvenient to the Business to be transacted in a Custom-House, than three would be, coming but alternately : Because, they cause greater Hurry ; and Business ever suffers much by Hurry.

If it be allowable for the Office of Excise in *Dublin*, to make so many idle Days, it is also allowable for the inferior Offices, every where. But if it be not lawful for either, and the inferior Officers be

complained of ; with what Countenance, would Superiors even rebuke them for so doing, since they only follow their Example ; and if they did not rebuke them, would they not dispense with the Law ?

The Inland-permit-Officer is required by Law to attend every Day, *Sundays, Christmas-day, and Good-Friday* excepted. But may he not also make idle Days, and dispense with the Law ? and who can say he is under a greater Obligation to obey the Law, than those who have so much greater Power and greater Profit, to see the Laws executed ? And is it not very strange, that more Care is taken, ' to vend ' the imported Goods of other Countries, than to ' expedite the Exportation of our own Commodities,' upon which those very Imports, as well as all our Strength and Wealth depend ?

What more I have to say, upon this Subject, must be deferr'd to my next.

A FREE CITIZEN.

To the UNIVERSAL ADVERTISER.

S I R,

Dublin September 15, 1755.

I Concluded my last with some Observations on the Illegality and Unreasonableness of multiplying IDLE-DAYS, usually called HOLY-DAYS, for Revenue Officers. This Subject, whensoever resumed, will produce new and pregnant Matter. Holy-days, are particularly mischievous to a poor Country, where the Inhabitants are usually too well disposed to seize all Opportunities of being idle ; and where a Law need not be made to encourage them so to do. But the Example of Persons of Distinction is even more pernicious than a Law ; and will most surely be followed by the Lazy and Superstitious ; who, for different Reasons, equally unjustifiable, will imitate a Practice so sufficiently warrant-

warranted ; and which must powerfully contribute to perpetuate Poverty, that cannot be but scandalous, because it is courted and nourished. Beside, a Languor and Wearisomeness in eminent Persons, ‘ who are nobly rewarded for the Discharge of a Duty,’ will be a Sort of Licence to all meaner Persons, with lower Wages, to do as little as possible for their Money.

It is surprising, that a considerate Man can enjoy the Idle-Day he makes ; nay, even a legal Idle Day, let his Diversion or Amusement be what it may ; when he reflects, that no Mortal can receive Benefit by his Idleness, but many may suffer grievously by it. And this is the exact Case before us : For, it is impossible for any Man to foresee what Prejudice may arise to Owners by one Day’s Delay, in the Invoicing or Outvoicing of a Vessel. But since Prejudice will often happen, by the indispensable Obligation of keeping the Lord’s-day Holy ; and by the legal Permission, which Men will not easily depart from, of being idle on other Days ; surely great Care should be taken, that neither the Publick or Private Interest should suffer, (and in this Instance they are inseparable) by Delays created wantonly or illegally.

Many Instances may be given of the Damage arising from the late Invoicing of Ships, by the Intervention of Holy-days ; either from the Distress of the Ship after a long or an hazardous Voyage ; or from the perishable Nature of the imported Commodities ; or from the Loss of a Market ; or from other Causes, which, if particularly described, would fully illustrate this Matter. But I choose to rely upon a Case that hath often happened ; and which will be thought more interesting, as it concerns Exports.

“ A Ship discharged her Goods, according to Invoice ; and the Owners or Freighters prepared a valuable Cargo of the Commodities of this Country, for a foreign Market, where there was a great Demand for them. Every Thing

“ Thing was ready on their Part : But she could
 “ not take in a Pound, until she was presented, as
 “ outward bound ; and presented she could not be,
 “ until she was jerqued. The Surveyor was to visit
 “ her : The Jerquer was to compare the Tide-wai-
 “ ter’s general Bill with the Land-waiter’s and Sur-
 “ veyor’s Discharge Books and Invoyce, and upon the
 “ whole to give a Certificate of her Condition. Real
 “ and fictitious Holy-days nicked her in this State ;
 “ and a contrary Wind (for the Wind bloweth as it
 “ listeth) caught her, when she was ready to sail ;
 “ and over and above the Charges the Owners suf-
 “ tained by her Detainer in Harbour, she was ac-
 “ companied to Market by other Ships, laden with
 “ the like Commodities, that were prepared long
 “ after she had been ready ; and all together, they
 “ glutted the Market ; and she that promised so
 “ well, made a losing Voyage ; and her Loss fell
 “ not only upon the Proprietors, but upon the Na-
 “ tion also, that would have been just so much rich-
 “ er ; as their Capital had increased by a successful
 “ Voyage.”

But, though it were determined, that none should
 be observed, but Legal Holy-days ; (which would
 indeed be a considerable Point, to prevail in) yet
 would not the Merchant be effectually dispatched in
 his Business, unless there were a constant Atten-
 dance of a Commissioner (if one be sufficient) in the
 long Room, during all the fixed Hours of Business,
 to take Invoyses, Outvoyses and Entries as they offer-
 ed ; and, to do the ordinary Business of the Port ;
 that one might not wait for another, or the best
 Hours for Business be past and gone, before Motion
 be given to any Thing. It would be ridiculous, that
 one with his Bill in his Hand, ready to declare upon
 his Oath the Contents of his Cargo, should wait two
 or three Hours, until all other Invoyses for the Day
 were prepared, and the Masters of Ships were ready
 at

at once to be sworn, and sent in a Crowd to the discharging Officers; which must unavoidably create a Hurry and great Confusion every where.——All this would be avoided, by every Man being dispatched as he came; which would be attended by a regular Progression, the Beauty of all Business.

But it may be said, that a scrupulous, and exact Submission to the appointed Business of an Office would only become the lowest Drudges; who would behold their Superiors with some Degree of Scorn, if they should condescend, to do all Things the Law required from them; and thus turn an Office of Honour into a slavish Employment.

Let such Objectors know, that the Man who sweareth, as every Commissioner of the Revenue doth, “To execute his Office, according to the best of his Knowledge, Power and Skill, diligently, faithfully and impartially,” and doth so indeed, proveth himself to be a good Man. If there be any Symptom of Slavery in so doing, that should have been well thought of, before the Office was accepted of, and the Oath taken. He should have known what was disagreeable in the Execution, before he promised solemnly to execute it diligently and faithfully. If Diligence hath any Meaning, it signifies a close Application to Business; and a close Application cannot be Slavery, when it is voluntarily taken upon one, for a very ample Consideration; and cannot be omitted, without Unfaithfulness; and the Mortification of having slipt the noblest Opportunity a Man can have of serving his Country, by encouraging and advancing the Trade thereof. The diligent and faithful Exercise of an Honourable Office cannot make the Office dishonourable; but indeed a wilfull Neglect thereof will bring much Dishonour to the Officer.—Unless it be a Disgrace for any Man, to do his Duty; and, bad as the World is,
it

it will hardly avow such an Opinion ; though, by its Practice, it may countenance it.

Having thus, briefly as possible, set forth the Methods, ‘ by which Commissioners of the Revenue ‘ should defend Merchants from Oppression ; and ‘ give them Dispatch in their Business ;’ I must proceed to describe other Qualifications they should have, to make their great Power most profitable to the Publick.

A COMMISSIONER OF THE REVENUE
 “ Swears, to execute his Office diligently, faithfully,
 “ and impartially according to the best of his Know-
 “ ledge, Power and Skill.”

To discharge this Obligation properly, he must acquire as much Knowledge in the Business as he is capable of ; that he may have competent Skill to direct his Power—Necessarily, he should be a good Accountant ; that he may not be easily imposed upon in the Prime Branch of his Office ; that is, to see, that the whole publick Revenue be collected and paid into the Treasury. If his Knowledge in Figures proceeds into Practical Gauging, he will be much respected by Excise Officers ; who will be more exact, if need be, when they know, that their Examiner hath a superior Examiner.

He will make a sorry Figure, either as an Officer or a Judge, if he hath not a sufficient Insight into the Revenue Laws. The Revenue depends entirely upon the Law. ‘ The King hath not any Revenue, but ‘ what the Law gives him.’ This hath been over and over proved in the late Dispute about Previous Consent ; which, whatever Ill it hath brought upon Individuals, hath certainly produced this publick Good ; that more of the Constitution hath been brought to Light thereby, than was at any Time before : Even from the Days of *Hen. 2.*—The Revenue is not only granted by the Law, but the Manner of collecting it is also appointed by Law, and to promote

promote its Increase all Frauds are forbidden, and directed to be punished by Law. A Commissioner therefore must be well acquainted with the Laws, or he must trust his Judgment to the Direction of inferior Officers ; and, I think, I need not say, what evil Consequences would arise from a Consciousness in Inferiors, of their being so importantly useful to their Superiors. The Law and the Practice illustrate each other ; for the whole Practice of a Revenue Officer (except that Part of making idle Days) groweth out of the Law. He will be therefore the most accomplished Officer, who best understandeth the Law ; and will undoubtedly feel the least Difficulty, in the Execution of his Office.

Commissioners of the Revenue thus qualified, will execute their great Trust faithfully ; and will raise to themselves Monuments of Honour and Renown, never to be defaced.

But those, who shall be appointed by an ambitious, wicked Minister, to help forward his grand Scheme of Slavery and Arbitrary Power, will look upon an Oath of Office, but as a Door, to give them an Entrance into a Place of convenient Power and Profit ; at whose Threshold they will not trip, but boldly step it over, as often as they shall have Occasion ;—who will forget all former Obligations to God, Country, Parents or Friends, that may stir up unseasonable Relentings, or Pricks of Conscience, when they shall be commanded to trample upon Religion ; to demolish Liberty ; or to distress and ruin Benefactors——whose Ambition, Avarice, or overgrown Vanity, shall lead them into the most destructive Projects, with a Prospect of being Sharers in their Fruits.

When such a Minister shall have furnished the Revenue with such Managers ; the Publick Revenue will be, by them, considered as the Minister's Property, applicable to his Ends and Purposes, and effectually

ally to secure his Power, they will then leave to Inferiors the natural Business of their Office, and become a Board of Elections. From that Instant, all Favours will be conferr'd ; all Officers created ; all Indulgences granted or refused ; all Judgments pronounced ; all Punishments remitted or inflicted ; and all Charges induced, by Establishment or Incidents, as shall best serve to establish an Influence in Elections for Parliament.

All their Meetings will be, to consult of Measures, to extend their Influence ; to receive Accounts of the Success of former Proposals and Intrigues ; and to dispatch new Instructions.

The Sufficiency of Officers in Revenue Matters, or their Power to do the Publick Service, will not be the Objects in their Nomination or Settlement. He who can bring over most Votes, where there shall be most Need of them, will have the greatest Merit ; and he will be deemed most profitable to the Publick, who has most captivating Arts of seducing Men from their Duty. Complaints against such Officers for male Practices or Neglect of Duty, will be stifled ; and *Superiors*, originally designed to be *Cheques*, if they retain an Inclination, will not dare to represent them according to their Works, lest they may be repaid by Contempt and Abuse of the Offenders ; or be prejudicially removed, to ease the Favourites from loathsome Spies.

Where SMUGGLERS shall be ELECTORS, they will be favoured. If Merchants, they will be admitted to nominate Tide-waiters and Scale-porters. If Brewers, Excisemen. They must not be affronted and offended, by necessary Searches ; much less ruined, by just Condemnations. Officers themselves in such Places will become Smugglers : For they will be of no other Use, where Smugglers must be Favourites of Officers ; and so an universal Scheme of Smuggling will prevail. The honest Merchants will be
undone,

undone, by the Oppression they shall receive, and the Encouragement that shall be given to Smugglers, to secure the Corporations where they reside : And The King will be stript of his Revenue, to enlarge his Prerogative.

Excisemen, perhaps just taken out of their Honour's Liveries, and accustomed to hear the best Men of the Nation, contemptuously spoken of, will strip the neighbouring Barracks of their Guards, to affright Country Villages into Compliances ; and to insult principal Men, by entering their inmost Chambers, under pretence of Informations ; and to make them weary of their Habitations ; and force them to depart, and to leave to the Revenue Tool, the Opportunity of acting like a *French* Intendant, and of executing the Edicts of his Superiors.

In the Time of Elections for Magistrates, or for Members of Parliament, the Marching of Revenue Officers, under such an Administration, would be as remarkable, as of Soldiers, at the Season of changing Quarters ; and if the grand Scheme should take Effect, it is probable there will be a Law, for their free Passage through the Turnpikes ; and for free Quarters throughout the Kingdom, if the Success of the Scheme did not put an End to all Elections.

The private Expences of such Officers Marches, and Countermarches, would be defray'd under the Head of Incidents ; which would branch into a great Variety of curious Subdivisions ; unintelligible to any but the Contrivers of them. Salaries would grow as the Revenue decreased : New Offices would be created, when and where there was least need of them ; and other Offices would be unnecessarily split, to make more Room for Voters : Salaries would be annexed to the additional Offices, and increased for those who most signalized themselves in the Cause, against all Sense and Decorum.

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Even the Charity-Fund would, by such Governors, be prostituted for secret Pensions. Travelling Messengers would appear upon the List as cast riding Officers; Agents at Elections, for worn-out Surveyors; and broken Stewards for disabled Collectors. And the most prying Eyes might be deceived, by transferring them from Customs to Excise: Or, from one Collection to another, far from their places of Abode.

Whenever *Ireland* shall be cursed with a profligate Minister; then most assuredly will her own Money be employed against her Liberty and Rights. But this cannot happen, *whilst we have such a Parliament to represent, and such a King to redress Grievances.*

A FREE CITIZEN.

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